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Amir N. Penn (40,767)

Name of applicant, assignee or
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Signature
June 5, 2007

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Our Case No. 11336/521 (P03089US)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Bradley F. Eid et al.)
Serial No. 10/607,024) Examiner: Tran, Con P.
Filing Date: June 25, 2003) Group Art Unit No.: 2615
For: MULTI-CHANNEL SOUND PROCESSING)
SYSTEMS)

RESPONSE TO OFFICE ACTION MAILED DECEMBER 13, 2006

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

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Dear Sir:

In reply to the Office Action dated December 13, 2006, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 16 of this paper.

Remarks begin on page 22 of this paper.